Certificate of Election of Coverage Under the Federal Insurance Contributions Act

OMB No. 1545-0005

(For use by religious orders whose members are required to take a vow of poverty)

Inte	rnal Revenue Service	
print	Full name of religious order or autonomous subdivision of religious order	Employer identification number
ō		
e type	Address (Number and street)	Effective date (For date to be inserted, see item 2 below)
Please	City, State, and ZIP code	

Electing Social Security Coverage Under the Federal Insurance Contributions Act, to provide coverage for its lay employees (see item 6 below)? . If "Yes," Form SS-15 was filed on ______ and originally was effective on _____ (Month, day, year) (Month, day, year)

Did the religious order or the autonomous subdivision of a religious order previously file Form SS-15, Certificate

If "No," complete and file Forms SS-15 and SS-15a with this certificate, even if you have no lay employees or no lay employees who concur.

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. If you want your members to be covered under social security, you are required to give us this informa-

By filing this form, the religious order or autonomous subdivision of a religious order named above certifies that it elects social security coverage for services its members perform in exercising their required duties. The order or subdivision also certifies that its members are required to take a vow of poverty. (Such social security coverage is provided in Internal Revenue Code section 3121(r).)

- 1. Effect of Election.—This certificate is irrevocable and applies to all current and future members of the order or subdivision. All services a member performs in exercising required duties are considered performed as an employee of the order or subdivision. The order or subdivision must pay the social security taxes imposed on employees and employers on the wages, as defined in item 5 below, of each active member.
- 2. Effective Date.—This certificate becomes effective for the period beginning at the date specified above. This is one of the following:
 - (a) The first day of the calendar quarter in which the certificate is filed;
 - (b) The first day of the calendar quarter after the quarter in which the certificate is filed; or
 - (c) The first day of any one of the 20 calendar quarters before the quarter in which the certificate is filed.
- 3. Retroactive Coverage. --- When coverage is made retroactive to a quarter before the quarter in which the certificate is filed, coverage applies only to services performed during the retroactive period by persons who were active members when the services were performed and who are alive on the first day of the quarter the certificate is filed.
- 4. Paying Taxes for Retroactive Coverage. When coverage is made retroactive to cover one or more calendar quarters before the quarter in which the certificate is filed, the religious order or subdivision must report and pay the total employer and employee

social security (FICA) tax for these quarters. The due date is the last day of the month following the calendar quarter in which the certificate is filed.

5. Definitions

- (a) Member of Religious Order or Subdivision .-- For purposes of this certificate, this means an individual (1) who is subject to a vow of poverty as a member, (2) who performs the usually required services of an active member to the usually required extent, and (3) who is not considered retired because of old age or total disability.
- (b) Wages for Member's Services.—For purposes of this certificate, the term "wages" includes the fair market value of board, lodging, clothing, and other perquisites a member receives from the order or subdivision or from any person or organization under an agreement with the order or subdivision. The fair market value cannot be less than \$100 a month. However, the \$100a-month minimum cannot be used when it represents less than the fair market value of the items furnished a member.
- 6. Required Coverage for Lay Employees.—For this certificate to be effective, the religious order or subdivision must provide social security coverage for its lay employees under Code section 3121(k).

If the order or subdivision has in effect a Form SS-15, Certificate Electing Social Security Coverage, to provide coverage for its lay employees, Form SS-16 amends Form SS-15 to make social security coverage for lay employees irrevocable.

If the order or subdivision does not have a Form SS-15 in effect or has no lay employees, it must file Form SS–15 and Form SS-15a, List to Accompany Certificate on Form SS-15 Electing Social Security Coverage, with Form SS-16. (This applies despite cancellation of an earlier Form SS-15 and the provisions of Code section 3121(k)(3).) The effective date of the Form SS-15 cannot be later than the effective date of Form SS-16. Also, the Form SS-15 must specify that it is irrevocable. Write "This certificate is irrevocable" on the bottom margin of Form SS-15. Form SS-15a must contain either (a) the signature, address, and social security number of each employee who concurs in the filing of the certificate or (b) the word "None" if there are no concurring employees.

(See example and filing instructions on back.)

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Sign			
here			
11010		(Title)	(Date)
	(Signature of authorized official)	(Title)	(Bate)

Instructions (Continued)

Filing Instructions and Example

Complete this form by supplying the information called for. An authorized official of the order or subdivision must sign the form. Send all three copies to the appropriate IRS address below.

Example: The Franciscans want social security coverage for their members, and file Form SS-16 on February 23, 1981, effective beginning January 1, 1981 (see item 2). Since the order has not previously filed Form SS-15, Certificate Electing Social Security Coverage, the Form SS-16 will be valid only if the order also files both Forms SS-15 (effective no later than January 1, 1981) and Form SS-15a. In addition, the order must specify on Form SS-15 that it is irrevocable. If the order had previously filed a certificate on Form SS-15, then the certificate would automatically become irrevocable by the filing of Form SS-16.

For additional forms or help in preparing this form, contact an IRS or Social Security office.

Where to File.—File this form with the Internal Revenue Service Center for the State in which the religious order or subdivision is located as listed below.

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massa- chusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center Andover, MA 05501

District of Columbia, Delaware, Maryland, Pennsylvania	Internal Revenue Service Center Philadelphia, PA 19255
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center Atlanta, GA 31101
Michigan, Ohio	Internal Revenue Service Center Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999
California, Hawaii	Internal Revenue Service Center Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center Memphis, TN 37501

Organizations in Guam, American Samoa, Virgin Islands, or Puerto Rico should file this form with the U.S. Internal Revenue Service Center, Philadelphia, PA 19255. (An organization already filing Employer's Quarterly Federal Tax Return, Form 941 (or a Form 941E), should file this form with the Internal Revenue Service Center where the returns are being filed, and enter on it the employer identification number shown on the returns.)

(Rev. Nov. 1981 Department of the Treasury Internal Revenue Service

Certificate of Election of Coverage **Under the Federal Insurance Contributions Act**

(For use by religious orders whose members are required to take a vow of poverty)

OMB No. 1545-0005 Expires 9-30-84

or print	Full name of religious order or autonomous subdivision of religious order	Employer identification numbe				
e type	Address (Number and street)	Effective date (For date to be inserted, see item 2 below)				
Please	City, State, and ZIP code					
Ele en	the religious order or the autonomous subdivision of a religious order previously file Form SS exting Social Security Coverage Under the Federal Insurance Contributions Act, to provide coverables (see item 6 below)?	erage for its lay Yes . No				
lf	"Yes," Form SS-15 was filed on and originally was effective on (Month, day, year)	(Month, day, year)				
lf '	"No," complete and file Forms SS-15 and SS-15a with this certificate, even if you have no lay em					

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. If you want your members to be covered under social security, you are required to give us this informa-

By filing this form, the religious order or autonomous subdivision of a religious order named above certifies that it elects social security coverage for services its members perform in exercising their required duties. The order or subdivision also certifies that its members are required to take a vow of poverty. (Such social security coverage is provided in Internal Revenue Code section 3121(r).)

- 1. Effect of Election.—This certificate is irrevocable and applies to all current and future members of the order or subdivision. All services a member performs in exercising required duties are considered performed as an employee of the order or subdivision. The order or subdivision must pay the social security taxes imposed on employees and employers on the wages, as defined in item 5 below, of each active member.
- 2. Effective Date. This certificate becomes effective for the period beginning at the date specified above. This is one of the following:
 - (a) The first day of the calendar quarter in which the certificate is filed;
 - (b) The first day of the calendar quarter after the quarter in which the certificate is filed: or
 - (c) The first day of any one of the 20 calendar quarters before the quarter in which the certificate is filed.
- 3. Retroactive Coverage. When coverage is made retroactive to a quarter before the quarter in which the certificate is filed, coverage applies only to services performed during the retroactive period by persons who were active members when the services were performed and who are alive on the first day of the quarter the certificate is filed.
- 4. Paying Taxes for Retroactive Coverage.—When coverage is made retroactive to cover one or more calendar quarters before

social security (FICA) tax for these quarters. The due date is the last day of the month following the calendar quarter in which the certificate is filed.

5. Definitions

- (a) Member of Religious Order or Subdivision .--- For purposes of this certificate, this means an individual (1) who is subject to a vow of poverty as a member, (2) who performs the usually required services of an active member to the usually required extent, and (3) who is not considered retired because of old age or total disability.
- (b) Wages for Member's Services .-- For purposes of this certificate, the term "wages" includes the fair market value of board, lodging, clothing, and other perquisites a member receives from the order or subdivision or from any person or organization under an agreement with the order or subdivision. The fair market value cannot be less than \$100 a month. However, the \$100a-month minimum cannot be used when it represents less than the fair market value of the items furnished a member.
- 6. Required Coverage for Lay Employees.—For this certificate to be effective, the religious order or subdivision must provide social security coverage for its lay employees under Code section

If the order or subdivision has in effect a Form SS-15, Certificate Electing Social Security Coverage, to provide coverage for its lay employees, Form SS-16 amends Form SS-15 to make social security coverage for lay employees irrevocable.

If the order or subdivision does not have a Form SS-15 in effect or has no lay employees, it must file Form SS-15 and Form SS-15a. List to Accompany Certificate on Form SS-15 Electing Social Security Coverage, with Form SS-16. (This applies despite cancellation of an earlier Form SS-15 and the provisions of Code section 3121(k)(3).) The effective date of the Form SS-15 cannot be later than the effective date of Form SS-16. Also, the Form SS-15 must specify that it is irrevocable. Write "This certificate is irrevocable" on the bottom margin of Form SS-15. Form SS-15a must contain either (a) the signature, address, and social security number of each employee who conthe filing of the certificate or (b) the word "None" if

	must report and pay the total employer and employee	there are no concurring employees.				
	(See example and filing instru	uctions on back of Copy C.)				
Sign here						
ilele F	(Signature of authorized official)	(Title)	(Date)			
File in triplica	ate with Internal Revenue Service	Copy B—To be forwarded to Social S	ecurity Administration by IRS			

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Certificate of Election of Coverage Under the Federal Insurance Contributions Act

OMB No. 1545-0005

Departr Interna	ment of the Treasury I Revenue Service (For use by religious orders whose member	rs are required to take a vow of po	verty) Expires 9–30–84			
or prin	Full name of religious order or autonomous subdivision of re	eligious order	Employer identification numbe			
- 1	Address (Number and street)		Effective date (For date to b inserted, see item 2 below)			
Please	City, State, and ZIP code					
Elect	he religious order or the autonomous subdivision of a religiing Social Security Coverage Under the Federal Insurance (oyees (see item 6 below)?	Contributions Act, to provide cove	erage for its lay			
If "Y	es," Form SS–15 was filed on(Month, day, year)	and originally was effective on _				
	o," complete and file Forms SS-15 and SS-15a with this certi					
Act of formation with the second seco	perwork Reduction Act Notice.—The Paperwork Reduction of 1980 says we must tell you why we are collecting this intation, how we will use it, and whether you have to give it to be ask for the information to carry out the Internal Revenue of the United States. We need it to ensure that you are some	social security (FICA) tax for the last day of the month following to certificate is filed. 5. Definitions	the calendar quarter in which the			
plying right unde tion.	of the United States. We need it to ensure that you are com- g with these laws and to allow us to figure and collect the amount of tax. If you want your members to be covered r social security, you are required to give us this informa-	(a) Member of Religious Order or Subdivision.—For pur poses of this certificate, this means an individual (1) who is subject to a vow of poverty as a member, (2) who performs the usually required services of an active member to the usually required extent, and (3) who is				
sion social exercitic (Sucl Code 1. plies sion. dutie or si	of filing this form, the religious order or autonomous subdivi- of a religious order named above certifies that it elects I security coverage for services its members perform in sising their required duties. The order or subdivision also ies that its members are required to take a vow of poverty. In social security coverage is provided in Internal Revenue section 3121(r).) Effect of Election.—This certificate is irrevocable and ap- to all current and future members of the order or subdivi- All services a member performs in exercising required s are considered performed as an employee of the order ubdivision. The order or subdivision must pay the social	disability. (b) Wages for Member's certificate, the term "value of board, lodging a member receives from any person or o with the order or subcannot be less than \$1 a-month minimum calless than the fair mar a member.	Services.—For purposes of thi wages" includes the fair marker g, clothing, and other perquisite from the order or subdivision or rganization under an agreement odivision. The fair market valuation amonth. However, the \$100 minot be used when it represent the value of the items furnished.			
wage 2. perio	rity taxes imposed on employees and employers on the es, as defined in item 5 below, of each active member. Effective Date.—This certificate becomes effective for the designing at the date specified above. This is one of the	to be effective, the religious or social security coverage for its la 3121(k).	ay employees under Code sectio			
	The first day of the calendar quarter in which the certificate is filed;The first day of the calendar quarter after the quarter in	cate Electing Social Security Co- lay employees, Form SS-16 am security coverage for lay emplo	ends Form SS–15 to make socia yees irrevocable.			
3. to a cover active serving quarter 4. made the co	which the certificate is filed; or The first day of any one of the 20 calendar quarters before the quarter in which the certificate is filed. Retroactive Coverage.—When coverage is made retroactive quarter before the quarter in which the certificate is filed, rage applies only to services performed during the retroe period by persons who were active members when the ces were performed and who are alive on the first day of the ter the certificate is filed. Paying Taxes for Retroactive Coverage.—When coverage is a retroactive to cover one or more calendar quarters before quarter in which the certificate is filed, the religious order or ivision must report and pay the total employer and employee	If the order or subdivision of effect or has no lay employees, in SS-15a, List to Accompany Ce Social Security Coverage, with Figure 2 cancellation of an earlier Form Section 3121(k)(3).) The effect not be later than the effective Form SS-15 must specify the certificate is irrevocable? On the 15. Form SS-15a must contain dress, and social security numbers in the filing of the certificate are no concurring employ	does not have a Form SS-15 in t must file Form SS-15 and Form rtificate on Form SS-15 Electing form SS-16. (This applies despit SS-15 and the provisions of Codive date of the Form SS-15 cardate of Form SS-16. Also, that it is irrevocable. Write "This he bottom margin of Form SS-in either (a) the signature, achieved of the each employee who contact or (b) the word "None"			
	(See example and filing inst	tructions on back of Copy C.)				

Sign

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